

**Abstract of the Disclosure**

A semiconductor device of the invention has a plurality of resistor elements formed on an element isolating oxide film in predetermined regions on a surface of a semiconductor substrate. Active regions are furnished close to the resistor elements. This allows the element isolating oxide film near the resistor elements to be divided into suitable strips, forestalling a concave formation at the center of the element isolating oxide film upon polishing of the film by CMP and thereby enhancing dimensional accuracy of the resistor elements upon fabrication.

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